



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Quan G. Gu  
DOCKET NO.: 16-05782.001-R-1  
PARCEL NO.: 05-34-102-014

The parties of record before the Property Tax Appeal Board are Quan G. Gu, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$26,390  
**IMPR.:** \$89,770  
**TOTAL:** \$116,160

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a split-level dwelling of frame construction with 1,619 square feet of living area. The dwelling was constructed in 1974. Features of the home include a finished lower level, central air conditioning, a fireplace and a 440 square foot garage. The property has a 12,059 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that were located within the same neighborhood code as the subject property. The comparables are similar split-level dwellings of frame construction that range in size from 1,318 to 1,840 square feet of living area. The homes were built from 1971 to 1973. The comparables had varying degrees of similarity when

compared to the subject.<sup>1</sup> The comparables had sale dates ranging from May 2014 to September 2015 for prices ranging from \$205,000 to \$322,500 or from \$155.54 to \$199.66 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,160. The subject's assessment reflects a market value of \$348,934 or \$215.52 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales that were located within the same neighborhood code as the subject property. The comparables are similar split-level dwellings of frame or frame and masonry construction that contained 1,318 or 1,362 square feet of living area. The homes were built from 1970 to 1973. The comparables had varying degrees of similarity when compared to the subject. The comparables had sale dates ranging from May to November 2015 for prices ranging from \$302,500 to \$343,000 or from \$222.10 to \$260.24 per square foot of living area, including land.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 through #3, as well as the board of review's comparable sales. These comparables were most similar to the subject in location, style, size, age and features. These comparables also sold most proximate to the January 1, 2016 assessment date. These most similar comparables sold from May 2015 to May 2016 for prices ranging from \$262,500 to \$385,000 or from \$199.17 to \$292.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$348,934 or \$215.52 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the appellant's comparable sale #4 due to its sale occurring greater than 16 months prior to the January 1, 2016 assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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<sup>1</sup> The appellant's grid only depicts the appellant's comparable #4 as having a fireplace, however, the sales evidence submitted reveals comparable #2 also has a fireplace. The board of review reports that all but their comparable #5 have fireplaces, which was not refuted by the appellant.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 18, 2018



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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